

Amendments to the Specification:

Please amend the paragraph [0078] beginning on page 33, line 21 as follows:

The material for the polishing layer, which cut into disk having a diameter of 7 mm, was used as a sample for measuring the compressibility, the sample was left at a temperature of $23^{\circ}\text{C} \pm 2^{\circ}\text{C}$ and humidity of ~~$60\% \pm 10\%$~~ $50\% \pm 5\%$ for 40 hours. The compressibility was measured by using TMA (SS6000; manufactured by Seiko Instruments). The compressibility is determined by using the following formula:

$$\text{Compressibility (\%)} = [(T_1 - T_2) / T_1] \times 100$$

wherein T_1 represents the thickness of a sample after application of 30 kPa (300 g/cm^2) stress for 60 seconds to the sample, and T_2 represents the thickness of the sample after application of 180 kPa stress for 60 seconds to the sample in the state T_1 .

Please amend the paragraph [0084] beginning on page 36, line 2 as follows:

The abrasive rate was determined by the calculation from a time until polishing 0.5 μm thickness of ~~an~~ thermal-oxide film from 1 μm thickness of the oxide film from the oxide film formed on silicon wafer having a diameter of 8 inches. The thickness of an oxide film was measured by an interference film thickness measuring device manufactured by Otsuka Denshisha. The polishing conditions were as follows: silica slurry SemiSpense-12 (manufactured by Cabot) was dropped at a flow rate of 150 ml/min., the polishing loading was 350 g/cm^2 , the number of revolutions of the polishing platen was 35 rpm, and the number of revolutions of the wafer was 30 rpm.

Please amend the paragraph [0085] beginning on page 36, line 14 as follows:

After polishing, the thickness of the film was measured at ~~20~~ 25 points on the polished surface of a silicon wafer. The maximum thickness T_{max} and minimum thickness T_{min} of the film were used to calculate uniformity (%) according to the following equation:

$$\begin{aligned} &\text{Uniformity Within Wafer (\%)} \\ &= (T_{\text{max}} - T_{\text{min}}) / (T_{\text{max}} + T_{\text{min}}) \times 100 \end{aligned}$$

The smaller the value of the uniformity is, the higher the uniformity within the surface of the silicon wafer is.

Please amend the paragraph [0090] beginning on page 39, line 8 as follows:

100 parts by weight of a polyether-based ~~urethane~~ prepolymer (Adiprene L-325 manufactured by Uniroyal, NCO content: 2.22 meq/g) filtered and 3 parts by weight of a silicone-based nonionic surfactant (SH192 manufactured by Toray Dow Corning Silicone Co., Ltd.) were introduced into a fluorine coated vessel and mixed, and the temperature was maintained to 80°C. The mixture was vigorously stirred for about 4 minutes at about 900 rpm by using a fluorine coated stirrer with introducing air into reaction process. 26 parts by weight of 4,4'-methylene-bis(o-chloroaniline) (Ihara Cuamine MT manufactured by Ihara Chemical Industry) previously melted at 120°C and filtered was introduced thereto. After stirring for about 1 minute, the mixed reaction solution was introduced into a fluorine coated pan-type open mold. When the reaction solution did not flow, the mold was put in an oven and post-cured at 110°C for 6 hours to produce a foamed polyurethane resin block. This foamed polyurethane resin block was sliced by a slicer of band saw type (manufactured by Fecken) to obtain a foamed polyurethane resin sheet. The sheet was buffing treated with a buff (manufactured by Amitec) to form a sheet having the desired thickness (sheet thickness: 1.27 mm). The buffing treated sheet was punched into a disk having a diameter of 24 inches (610 mm), and concentric circular grooves having a depth of 0.4 mm, width of 0.25 mm and pitch of 1.5 mm were formed on the surface of the sheet by using a surface groove processing machine (Toho

Engineering) to prepare the polishing layer. The resulting polishing layer has an average cell diameter of 45 μm , a specific gravity of 0.87 g/cm^3 , hardness of 53, compressibility of 1.0% and flexural modulus of 260 MPa.

Please amend the paragraph [0091] beginning on page 39, line 14 as follows:

The cushion layer having a thickness of 1.3 mm and a strain constant of 0.14 $\mu\text{m}/(\text{gf}/\text{cm}^2)$, which was formed from closed-cell foamed ~~polyurethane~~ polyethylene resin and formed into a disk having a diameter of 24 inches (610 mm), was prepared. The cushion layer adhered to the polishing layer with a double-coated tape (Double-tack tape #5782 manufactured by Sekisui Chemical Co., Ltd.), and a double-coated tape for the platen (Double-tack tape #5784 manufactured by Sekisui Chemical Co., Ltd.) adhered to the opposite side of the cushion layer to prepare a polishing pad.